

**Capitol
Income Statement
As of Jan FY2022**

	Actual			YTD	Budget			Previous Forecast vs. Current Forecast
	Nov	Dec	Jan	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	
SUMMARY								
Revenue								
LCFF Entitlement	167,455	308,408	108,432	1,203,978	3,037,796	2,935,525	2,938,302	2,777
Federal Revenue	7,500	1,292	(149)	16,845	143,648	147,137	161,548	14,411
Other State Revenues	93,537	25,989	126,097	269,255	450,366	614,579	617,759	3,180
Local Revenues	1,279	11,463	12,716	49,334	-	2,500	2,500	-
Fundraising and Grants	37,756	23,878	6,897	140,173	245,450	245,450	245,450	-
Total Revenue	307,526	371,030	253,992	1,679,585	3,877,260	3,945,191	3,965,559	20,368
Expenses								
Compensation and Benefits	234,130	276,419	221,825	1,538,702	2,792,954	2,697,255	2,687,645	9,610
Books and Supplies	5,181	3,243	8,290	102,497	146,261	158,793	163,793	(5,000)
Services and Other Operating Expenditures	34,566	31,277	68,414	282,382	761,892	984,066	1,027,293	(43,227)
Depreciation	-	11,679	1,947	13,626	45,226	30,251	30,251	-
Other Outflows	1,264	(1,264)	1,264	1,264	-	-	-	-
Total Expenses	275,141	321,353	301,739	1,938,470	3,746,333	3,870,365	3,908,982	(38,617)
Operating Income	32,386	49,677	(47,747)	(258,885)	130,927	74,826	56,577	(18,249)
Fund Balance								
Beginning Balance (Unaudited)					896,609	806,207	806,207	
Audit Adjustment					-	(100,139)	(100,139)	
Operating Income					130,927	74,826	56,577	
Ending Fund Balance					1,027,537	780,894	762,645	
Fund Balance as a % of Expenses					27%	20%	20%	
KEY ASSUMPTIONS								
Enrollment Summary								
K-3					186	174	174	-
4-6					116	121	121	-
7-8					48	47	47	-
Total Enrolled					350	342	342	-
ADA %								
K-3					96.0%	94.6%	94.6%	0.0%
4-6					96.0%	93.9%	93.9%	0.0%
7-8					96.0%	93.8%	93.8%	0.0%
Average ADA %					96.0%	94.2%	94.2%	0.0%
ADA								
K-3					178.56	164.61	164.61	-
4-6					111.36	113.58	113.58	-
7-8					46.08	44.10	44.10	-
Total ADA					336.00	322.29	322.29	-

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REVENUE									
LCFF Entitlement									
8011	Charter Schools General Purpose Entitlement - State Aid	108,432	108,432	108,432	562,674	1,603,950	1,252,857	1,255,634	2,777
8012	Education Protection Account Entitlement	-	-	-	190,481	652,138	909,809	863,602	(46,207)
8019	State Aid - Prior Years	-	22,907	-	22,907	-	23,000	23,000	-
8096	Charter Schools in Lieu of Property Taxes	59,023	177,069	-	427,916	781,707	749,859	796,066	46,207
SUBTOTAL - LCFF Entitlement		167,455	308,408	108,432	1,203,978	3,037,796	2,935,525	2,938,302	2,777
Federal Revenue									
8181	Special Education - Entitlement	-	-	-	-	59,932	61,996	63,236	1,240
8182	Special Education Reimbursement	-	-	-	-	3,640	3,640	16,812	13,172
8290	CARES Funding	-	-	-	-	40,000	-	-	-
8291	Title I	6,141	-	-	6,141	24,332	24,564	24,564	-
8292	Title II	1,359	-	-	1,359	5,744	5,437	5,437	-
8294	Title IV	-	-	-	-	10,000	10,000	10,000	-
8296	CARES ESSER and LLM	-	-	-	8,178	-	40,000	40,000	-
8297	PY Federal - Not Accrued	-	1,292	(149)	1,167	-	1,500	1,500	-
SUBTOTAL - Federal Revenue		7,500	1,292	(149)	16,845	143,648	147,137	161,548	14,411
Other State Revenue									
8311	AB/SB 86	-	-	59,928	59,928	140,391	155,446	155,446	-
8319	Other State Apportionments - Prior Years	-	-	-	820	-	1,000	1,000	-
8381	Special Education - Entitlement (State)	52,045	20,532	42,755	138,144	213,152	230,437	232,768	2,331
8382	Special Education Reimbursement (State)	41,492	-	-	41,492	21,561	62,247	63,096	849
8550	Mandated Cost Reimbursements	-	5,457	-	5,457	5,426	5,457	5,457	-
8560	State Lottery Revenue	-	-	23,415	23,415	69,837	76,749	76,749	-
8590	All Other State Revenue	-	-	-	-	-	83,242	83,242	-
SUBTOTAL - Other State Revenue		93,537	25,989	126,097	269,255	450,366	614,579	617,759	3,180
Local Revenue									
8699	All Other Local Revenue	-	-	-	2,101	-	2,500	2,500	-
8999	Uncategorized Revenue	1,279	11,463	12,716	47,233	-	-	-	-
SUBTOTAL - Local Revenue		1,279	11,463	12,716	49,334	-	2,500	2,500	-
Fundraising and Grants									
8802	Fundraising General	-	-	-	238	-	-	-	-
8811	Club M Revenue	37,756	23,878	6,897	139,935	245,450	245,450	245,450	-
SUBTOTAL - Fundraising and Grants		37,756	23,878	6,897	140,173	245,450	245,450	245,450	-
TOTAL REVENUE		307,526	371,030	253,992	1,679,585	3,877,260	3,945,191	3,965,559	20,368

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EXPENSES									
Compensation & Benefits									
Certificated Salaries									
1100	Teachers Salaries	93,330	98,456	95,783	590,391	1,053,060	980,276	981,285	(1,009)
1103	Certificated Substitute Pay	270	1,014	560	6,491	20,520	20,520	20,520	-
1148	Teacher - Special Ed	15,982	17,479	17,262	98,799	158,927	261,829	160,887	100,942
1300	Certificated Supervisor & Administrator Salaries	16,357	16,357	16,357	115,110	193,280	195,800	195,800	-
1930	Certificated Counselors Salaries	7,368	5,125	5,125	34,724	39,420	60,500	60,500	-
	SUBTOTAL - Certificated Salaries	133,306	138,431	135,086	845,515	1,465,207	1,518,925	1,418,992	99,933
Classified Salaries									
2100	Classified Teaching Assistant Salaries	31,820	20,666	21,666	137,235	255,093	263,339	263,339	-
2103	Outdoor Learning & Library Specialists Salaries	-	-	-	45	3,337	-	-	-
2200	Classified Special Ed Salaries	20,530	19,090	18,566	117,710	220,108	70,861	171,803	(100,942)
2201	Classified SpEd Teaching Assistants Salaries	10,519	8,009	9,917	62,642	98,700	117,849	117,849	-
2202	CAT Classified SpEd Salaries	-	-	-	-	16,147	-	-	-
2400	Classified Clerical & Office Salaries	9,126	2,889	9,885	68,984	149,750	136,716	136,716	-
2905	Club M Salaries	5,736	16,319	5,083	51,345	86,430	70,731	70,731	-
	SUBTOTAL - Classified Salaries	77,731	66,973	65,117	437,961	829,565	659,496	760,439	(100,942)
Employee Benefits									
3100	STRS	22,376	22,943	22,392	134,120	247,913	257,002	240,093	16,909
3300	OASDI-Medicare-Alternative	7,472	6,977	6,835	44,957	84,707	72,476	78,749	(6,273)
3400	Health & Welfare Benefits	(8,072)	39,801	(8,865)	67,597	127,604	150,150	150,150	-
3500	Unemployment Insurance	1,017	994	960	6,202	6,568	11,332	11,338	(6)
3600	Workers Comp Insurance	-	-	-	-	26,390	22,873	22,884	(11)
3900	Other Employee Benefits	300	300	300	2,350	5,000	5,000	5,000	-
	SUBTOTAL - Employee Benefits	23,093	71,015	21,622	255,225	498,182	518,834	508,215	10,619
Books & Supplies									
4100	Approved Textbooks & Core Curricula Materials	549	-	-	21,478	23,453	23,453	23,453	-
4300	Materials & Supplies	3,522	2,908	1,749	39,083	32,468	42,000	42,000	-
4320	Educational Software	53	307	1,500	7,247	17,219	17,219	17,219	-
4325	SpEd Materials & Supplies	788	18	48	3,093	9,470	9,470	9,470	-
4330	Office Supplies	-	10	1,380	1,390	11,624	11,624	11,624	-
4340	Montessori Materials	238	-	-	2,522	-	3,000	3,000	-
4350	Other Supplies & Materials	-	-	106	111	-	-	-	-
4352	Club M Supplies	-	-	-	4,758	8,755	8,755	8,755	-
4400	Noncapitalized Equipment	-	-	-	10,403	31,159	31,159	31,159	-
4420	Computers: individual items less than \$5k	31	-	3,507	12,412	10,000	10,000	15,000	(5,000)
4710	Student Food Services	-	-	-	-	2,113	2,113	2,113	-
	SUBTOTAL - Books and Supplies	5,181	3,243	8,290	102,497	146,261	158,793	163,793	(5,000)

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Services & Other Operating Expenses								
5100 Subagreements for Services	9,324	14,512	20,642	57,955	2,375	101,520	101,520	-
5200 Travel & Conferences	-	319	-	319	-	-	1,000	(1,000)
5300 Dues & Memberships	1,796	-	-	7,326	7,757	7,757	7,757	-
5515 Janitorial, Gardening Services & Supplies	12	11,850	17,636	70,577	118,841	116,125	116,125	-
5535 Utilities (General)	11,641	6,036	250	23,916	48,600	48,600	48,600	-
5605 Equipment Leases	1,927	1,198	434	3,125	12,240	12,240	12,240	-
5610 Rent	8,655	8,655	23,365	83,954	103,866	103,866	103,866	-
5615 Repairs and Maintenance - Building	(100)	-	365	740	7,000	7,000	7,000	-
5803 Accounting Fees	-	-	-	-	4,706	4,706	4,706	-
5808 Current Year CAC Expense	(4,387)	(12,145)	3,073	(11,216)	-	-	-	-
5812 Business Services	3,465	3,465	3,465	24,470	42,046	43,266	43,266	-
5824 District Oversight Fees	-	-	-	-	30,378	29,355	29,383	(28)
5827 PPE and Testing	-	-	-	7,371	6,550	6,550	6,550	-
5848 Licenses and Other Fees	-	-	-	1,500	-	3,000	3,000	-
5851 Marketing and Student Recruiting	-	106	-	2,302	3,366	3,289	3,289	-
5857 Payroll Fees	484	526	502	3,434	3,874	3,786	3,786	-
5858 CMO Fees Expense	-	-	-	-	339,013	416,734	459,150	(42,416)
5861 Prior Yr Exp (not accrued)	-	(4,509)	(360)	(4,378)	-	1,000	1,000	-
5863 Professional Development	-	-	-	3,537	29,096	29,096	28,096	1,000
5880 Student Health Services	-	-	288	888	-	-	-	-
5881 Student Information System	-	-	-	2,222	-	2,500	2,500	-
5887 Technology Services	-	-	-	-	917	917	917	-
5898 Bad Debt Expense	(0)	-	-	(0)	-	-	-	-
5899 Miscellaneous Operating Expenses	785	-	-	2,352	-	41,492	41,492	-
5900 Communications	314	-	19	1,323	918	918	1,350	(432)
5915 Postage and Delivery	651	-	-	666	349	349	700	(351)
SUBTOTAL - Services & Other Operating Exp.	34,566	31,277	68,414	282,382	761,892	984,066	1,027,293	(43,227)
Capital Outlay & Depreciation								
6900 Depreciation	-	11,679	1,947	13,626	45,226	30,251	30,251	-
SUBTOTAL - Capital Outlay & Depreciation	-	11,679	1,947	13,626	45,226	30,251	30,251	-
Other Outflows								
7999 Uncategorized Expense	1,264	(1,264)	1,264	1,264	-	-	-	-
SUBTOTAL - Other Outflows	1,264	(1,264)	1,264	1,264	-	-	-	-
TOTAL EXPENSES	275,141	321,353	301,739	1,938,470	3,746,333	3,870,365	3,908,982	(38,617)